



February 20, 2004

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## ENGROSSED SENATE BILL No. 23

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DIGEST OF SB 23 (Updated February 17, 2004 12:19 pm - DI 107)

**Citations Affected:** IC 6-4.1; noncode.

**Synopsis:** Provides that a spouse, widow, widower of a child, or stepchild of the transferor is a Class A transferee, rather than a Class B transferee, for purposes of the inheritance tax.

**Effective:** July 1, 2004.

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**Zakas, Simpson**  
(HOUSE SPONSORS — FRENZ, LEONARD)

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November 18, 2003, read first time and referred to Committee on Rules and Legislative Procedure.

December 5, 2003, amended; reassigned to Committee on Finance.

January 20, 2004, reported favorably — Do Pass.

January 26, 2004, read second time, ordered engrossed. Engrossed.

January 27, 2004, read third time, passed. Yeas 44, nays 3.

HOUSE ACTION

February 4, 2004, read first time and referred to Committee on Judiciary.

February 19, 2004, amended, reported — Do Pass; recommitted to Committee on Ways and Means.

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ES 23—LS 6029/DI 13+



February 20, 2004

Second Regular Session 113th General Assembly (2004)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2003 Regular Session of the General Assembly.

## ENGROSSED SENATE BILL No. 23

A BILL FOR AN ACT to amend the Indiana Code concerning  
taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1 SECTION 1. IC 6-4.1-1-3 IS AMENDED TO READ AS  
2 FOLLOWS [EFFECTIVE JULY 1, 2004]: Sec. 3. (a) "Class A  
3 transferee" means a transferee who is a:

- 4 (1) lineal ancestor lineal descendant of the transferor;  
5 (2) **spouse, widow, or widower of a child of the transferor; or**  
6 (3) **stepchild of the transferor.**

7 (b) "Class B transferee" means a transferee who is a:

- 8 (1) brother or sister of the transferor; **or**  
9 (2) descendant of a brother or sister of the transferor. ~~or~~  
10 (3) ~~spouse, widow, or widower of a child of the transferor.~~

11 (c) "Class C transferee" means a transferee, except a surviving  
12 spouse, who is neither a Class A nor a Class B transferee.

13 (d) For purposes of this section, a legally adopted child is to be  
14 treated as if ~~he~~ **the child** were the natural child of ~~his~~ **the child's**  
15 adopting parent. For purposes of this section, if a relationship of loco  
16 parentis has existed for at least ten (10) years and if the relationship  
17 began before the child's fifteenth birthday, the child is to be considered

ES 23—LS 6029/DI 13+



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1 the natural child of the loco parentis parent.

2 (e) As used in this section, "stepchild" means a child of the  
3 transferor's surviving, deceased, or former spouse who is not a  
4 child of the transferor.

5 SECTION 2. [EFFECTIVE JULY 1, 2004] IC 6-4.1-1-3, as  
6 amended by this act, applies to the estate of a person who dies after  
7 June 30, 2004.

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SENATE MOTION

Madam President: I move that Senator Garton be removed as author of Senate Bill 23 and that Senator Zakas be substituted therefor.

GARTON

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## COMMITTEE REPORT

Madam President: The Senate Committee on Rules and Legislative Procedure, to which was referred Senate Bill No. 23, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Delete everything after the enacting clause and insert the following:

(SEE TEXT OF BILL)

and when so amended that said bill be reassigned to the Senate Committee on Finance.

(Reference is to SB 23 as introduced.)

GARTON, Chairperson

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## COMMITTEE REPORT

Madam President: The Senate Committee on Finance, to which was referred Senate Bill No. 23, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS.

(Reference is made to Senate Bill 23 as printed December 8, 2003.)

BORST, Chairperson

Committee Vote: Yeas 9, Nays 4.

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## COMMITTEE REPORT

Mr. Speaker: Your Committee on Judiciary, to which was referred Senate Bill 23, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, line 4, delete "or".

Page 1, line 5, delete "transferor." and insert **"transferor; or  
(3) stepchild of the transferor."**

Page 1, line 13, strike "he" and insert **"the child"**.

Page 1, line 13, strike "his" and insert **"the child's"**.

Page 1, after line 17, begin a new paragraph and insert:

**"(e) As used in this section, "stepchild" means a child of the transferor's surviving, deceased, or former spouse who is not a child of the transferor."**

and when so amended that said bill do pass.

(Reference is to SB 23 as printed January 21, 2004.)

LAWSON L, Chair

Committee Vote: yeas 12, nays 0.

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